

UFL
501.03-32

DEC 17 1997

CERTIFIED MAIL

Dear Sir:

This is a final revocation letter as to your exempt status under section 501(c)(3) of the Internal Revenue Code. The revocation is retroactively effective to the calendar year beginning

Our adverse determination is made for the following reason:

You have not been operated exclusively for exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code. You operated for the substantial non-exempt purpose of providing hospitals with linen and laundry services as needed, which is not a permissible service under section 501(e)(1)(A).

As a result you will be required to file Forms 1120 for the years ended _____ and all subsequent years. Forms 1120 for the years ended _____ through _____ must be filed with this office within 30 days of the date of this letter unless a request for an extension of time is granted.

Send such returns to the following address:

Internal Revenue Service
EP/EO Division

Returns for subsequent years are to be filed with the appropriate service center identified in the instructions for those returns.

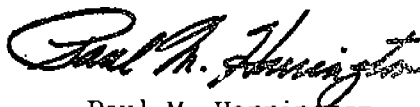
The processing of income tax returns and assessment of any taxes due will not be delayed because a petition for declaratory judgment has been filed under IRC 7428.

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A copy of this letter will be sent to the appropriate State officials in accordance with section 6104(c) of the Internal Revenue Code.

If you have any questions, please contact

Sincerely yours,

A handwritten signature in cursive script, appearing to read "Paul M. Harrington".

Paul M. Harrington